

NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

SECOND QUARTER 2001

Covering Sales Occurring in
April, May and June
and
Tax Collections Received in
April, May and June

		<u>Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year</u>		
	<u>Sales Quarter</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
First Quarter:	January, February, March	+6.6%	+1.7%	+5.0%
Second Quarter:	April, May, June	+3.8%	+1.2%	+2.6%
Third Quarter:	July, August, September	+8.9%	-3.4%	
Fourth Quarter:	October, November, December	+4.2%	-2.2%	

OFFICE OF STATE TAX COMMISSIONER

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TAX COMMISSIONER

This report can be accessed at:
<http://www.state.nd.us/taxdpt/forms/sales.html>

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INTRODUCTION

REPORTING PERIOD

This report contains statistics of taxable sales and taxable purchases made during the second quarter of 2001 and sales and use tax collections received during the second quarter of 2001.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in the second quarter. The major portion of these collections was paid with quarterly returns on taxable sales and taxable purchases made in the first quarter of 2001 and collections paid with monthly returns on taxable sales and taxable purchases made in February, March, April and May of 2001. (Additional payments on May 2001 taxable sales and purchases will have been received after June, and will be reported as collections in the third quarter of 2001.)

COMPARISONS

Tables 2 and 5 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 5. (For an explanation of taxable sales, taxable purchases, or tax base, see the *Definition of Terms* section of this report.)

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current quarter are compared to the same quarter in the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more closely capture sales activity within a particular industry.

Cautionary Note. *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

DEFINITION OF TERMS

Taxable Sales. Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

Taxable Purchases. Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

Tax Base. For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

Motor Vehicle Excise Tax. The state of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales or related tax collections.

Consolidated. Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over-reporting for some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

<u>SIC CODES</u>	<u>BUSINESS ACTIVITY</u>
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production and/or distribution
4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

Out-of-State. Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

VISIT OUR WEBPAGE. Get all the latest news from the Office of State Tax Commissioner by visiting our website: www.ndtaxdepartment.com. Press releases and statistical reports are available in our website News Center. Lots of other forms, publications and information can be found on the Tax Department's homepage as well. Be sure to check it out.

TABLE 1

**Taxable Sales and Purchases
By County, Second Quarter 2001**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$3,729,408	\$235,825	\$3,965,233
Barnes	15,580,613	558,994	16,139,607
Benson	2,481,515	20,772	2,502,287
Billings	2,694,637	94,423	2,789,060
Bottineau	10,544,848	170,405	10,715,253
Bowman	5,810,530	411,106	6,221,636
Burke	1,438,430	26,856	1,465,286
Burleigh	210,233,880	9,593,891	219,827,771
Cass	411,080,180	30,005,485	441,085,665
Cavalier	6,668,885	52,625	6,721,510
Dickey	5,561,479	119,334	5,680,813
Divide	1,934,375	8,849	1,943,224
Dunn	2,421,932	33,307	2,455,239
Eddy	2,021,807	19,190	2,040,997
Emmons	4,667,912	51,421	4,719,333
Foster	9,634,736	249,799	9,884,535
Golden Valley	5,364,713	53,300	5,418,013
Grand Forks	173,357,283	9,557,552	182,914,835
Grant	2,606,223	119,356	2,725,579
Griggs	4,210,986	48,567	4,259,553
Hettinger	1,878,633	45,354	1,923,987
Kidder	2,596,365	44,485	2,640,850
LaMoure	6,272,258	45,755	6,318,013
Logan	2,623,406	20,297	2,643,703
McHenry	4,852,014	352,535	5,204,549
McIntosh	5,951,296	71,895	6,023,191
McKenzie	5,142,504	185,503	5,328,007
McLean	9,624,924	3,746,056	13,370,980
Mercer	9,869,165	120,941	9,990,106
Morton	36,873,679	1,493,874	38,367,553
Mountrail	6,769,386	91,689	6,861,075
Nelson	5,533,033	32,907	5,565,940
Oliver	626,212	4,279	630,491
Pembina	11,103,165	2,227,851	13,331,016
Pierce	8,989,882	418,920	9,408,802
Ramsey	31,789,633	619,841	32,409,474
Ransom	13,861,618	503,707	14,365,325
Renville	3,539,002	75,229	3,614,231
Richland	20,083,980	2,657,778	22,741,758
Rolette	6,056,505	37,008	6,093,513
Sargent	6,045,761	48,824	6,094,585
Sheridan	715,406	1,657	717,063
Sioux	82,683	311	82,994
Slope	115,552	1,831	117,383
Stark	54,715,944	2,104,851	56,820,795
Steele	1,412,892	99,017	1,511,909
Stutsman	43,708,732	2,432,711	46,141,443
Towner	2,185,608	223,217	2,408,825
Traill	10,214,565	324,479	10,539,044
Walsh	20,851,812	323,417	21,175,229
Ward	138,523,687	3,742,072	142,265,759
Wells	7,212,647	429,914	7,642,561
Williams	51,835,087	1,744,851	53,579,938
Subtotal In-State	\$1,413,701,408	\$75,704,113	\$1,489,405,521
Consolidated	60,748,295	35,555,157	96,303,452
Out-Of-State	<u>193,175,555</u>	<u>20,269,101</u>	<u>213,444,656</u>
Grand Total	\$1,667,625,258	\$131,528,371	\$1,799,153,629

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Second Quarters 2000 and 2001**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2000	2001		2000	2001	
Adams	\$3,653,228	\$3,729,408	2.09%	\$3,749,811	\$3,965,233	5.74%
Barnes	15,163,495	15,580,613	2.75%	15,891,826	16,139,607	1.56%
Benson	2,335,445	2,481,515	6.25%	2,359,379	2,502,287	6.06%
Billings	2,690,391	2,694,637	0.16%	2,825,515	2,789,060	-1.29%
Bottineau	9,704,333	10,544,848	8.66%	9,895,527	10,715,253	8.28%
Bowman	5,252,037	5,810,530	10.63%	5,633,000	6,221,636	10.45%
Burke	1,573,045	1,438,430	-8.56%	1,583,188	1,465,286	-7.45%
Burleigh	205,797,035	210,233,880	2.16%	217,096,220	219,827,771	1.26%
Cass	407,457,781	411,080,180	0.89%	440,191,629	441,085,665	0.20%
Cavalier	7,750,274	6,668,885	-13.95%	7,790,110	6,721,510	-13.72%
Dickey	5,722,909	5,561,479	-2.82%	5,847,227	5,680,813	-2.85%
Divide	1,832,824	1,934,375	5.54%	1,842,919	1,943,224	5.44%
Dunn	2,235,321	2,421,932	8.35%	2,279,336	2,455,239	7.72%
Eddy	1,894,855	2,021,807	6.70%	1,896,964	2,040,997	7.59%
Emmons	4,441,970	4,667,912	5.09%	4,533,678	4,719,333	4.10%
Foster	8,931,939	9,634,736	7.87%	9,259,834	9,884,535	6.75%
Golden Valley	4,513,830	5,364,713	18.85%	4,529,536	5,418,013	19.62%
Grand Forks	170,202,358	173,357,283	1.85%	181,342,835	182,914,835	0.87%
Grant	1,936,995	2,606,223	34.55%	2,043,454	2,725,579	33.38%
Griggs	4,048,325	4,210,986	4.02%	4,105,807	4,259,553	3.74%
Hettinger	1,691,537	1,878,633	11.06%	1,725,865	1,923,987	11.48%
Kidder	2,935,880	2,596,365	-11.56%	3,110,318	2,640,850	-15.09%
LaMoure	5,144,836	6,272,258	21.91%	5,219,423	6,318,013	21.05%
Logan	2,107,261	2,623,406	24.49%	2,116,010	2,643,703	24.94%
McHenry	4,072,733	4,852,014	19.13%	4,290,648	5,204,549	21.30%
McIntosh	5,139,588	5,951,296	15.79%	5,193,508	6,023,191	15.98%
McKenzie	4,738,260	5,142,504	8.53%	4,859,375	5,328,007	9.64%
McLean	8,410,610	9,624,924	14.44%	9,329,066	13,370,980	43.33%
Mercer	9,969,289	9,869,165	-1.00%	10,043,738	9,990,106	-0.53%
Morton	38,489,688	36,873,679	-4.20%	39,931,266	38,367,553	-3.92%
Mountrail	5,684,354	6,769,386	19.09%	5,753,974	6,861,075	19.24%
Nelson	4,033,227	5,533,033	37.19%	4,077,715	5,565,940	36.50%
Oliver	478,647	626,212	30.83%	480,054	630,491	31.34%
Pembina	11,534,052	11,103,165	-3.74%	12,545,680	13,331,016	6.26%
Pierce	8,176,292	8,989,882	9.95%	8,325,024	9,408,802	13.02%
Ramsey	30,927,034	31,789,633	2.79%	31,342,289	32,409,474	3.40%
Ransom	11,922,215	13,861,618	16.27%	11,965,540	14,365,325	20.06%
Renville	3,005,304	3,539,002	17.76%	3,050,597	3,614,231	18.48%
Richland	20,103,030	20,083,980	-0.09%	23,908,950	22,741,758	-4.88%
Rolette	6,340,320	6,056,505	-4.48%	6,354,453	6,093,513	-4.11%
Sargent	3,788,060	6,045,761	59.60%	7,450,273	6,094,585	-18.20%
Sheridan	969,279	715,406	-26.19%	972,406	717,063	-26.26%
Sioux	102,184	82,683	-19.08%	102,184	82,994	-18.78%
Slope	98,134	115,552	17.75%	101,521	117,383	15.62%
Stark	56,589,303	54,715,944	-3.31%	58,675,534	56,820,795	-3.16%
Steele	1,647,511	1,412,892	-14.24%	1,688,331	1,511,909	-10.45%
Stutsman	42,716,388	43,708,732	2.32%	45,024,022	46,141,443	2.48%
Towner	2,275,811	2,185,608	-3.96%	2,431,886	2,408,825	-0.95%
Traill	9,293,332	10,214,565	9.91%	9,650,611	10,539,044	9.21%
Walsh	18,847,236	20,851,812	10.64%	19,401,919	21,175,229	9.14%
Ward	135,826,587	138,523,687	1.99%	140,376,740	142,265,759	1.35%
Wells	7,294,649	7,212,647	-1.12%	7,431,984	7,642,561	2.83%
Williams	47,122,821	51,835,087	10.00%	48,015,316	53,579,938	11.59%
Subtotal In-State	\$1,378,613,842	\$1,413,701,408	2.55%	\$1,459,644,015	\$1,489,405,521	2.04%
Consolidated and Out-Of-State	242,596,254	253,923,850	4.67%	293,341,432	309,748,108	5.59%
Grand Total	\$1,621,210,096	\$1,667,625,258	2.86%	\$1,752,985,447	\$1,799,153,629	2.63%

TABLE 3

**Sales and Use Tax Collections
By County, Second Quarter 2001**

COUNTIES	TOTAL SECOND QUARTER 2001 COLLECTIONS
Adams	\$139,793.91 *
Barnes	717,688.64 *
Benson	93,474.36
Billings	29,340.75 *
Bottineau	416,988.26 *
Bowman	240,179.38 *
Burke	62,087.55 *
Burleigh	11,348,147.84 *
Cass	22,261,573.42 *
Cavalier	270,831.81 *
Dickey	234,662.18 *
Divide	71,372.50 *
Dunn	109,892.75 *
Eddy	82,030.02 *
Emmons	153,970.20 *
Foster	338,489.50 *
Golden Valley	144,498.07 *
Grand Forks	9,202,812.07 *
Grant	99,224.49 *
Griggs	136,549.72 *
Hettinger	80,331.55 *
Kidder	115,549.28
LaMoure	216,377.39 *
Logan	77,359.55 *
McHenry	184,622.91 *
McIntosh	192,485.76 *
McKenzie	190,721.76 *
McLean	405,695.82 *
Mercer	427,822.03 *
Morton	1,712,303.32 *
Mountrail	245,764.97 *
Nelson	163,049.81
Oliver	19,866.55
Pembina	488,368.70 *
Pierce	329,537.74 *
Ramsey	1,452,838.18 *
Ransom	487,831.60 *
Renville	133,043.91 *
Richland	1,074,249.52 *
Rolette	303,577.96 *
Sargent	248,161.95 *
Sheridan	25,053.21 *
Sioux	3,316.81
Slope	4,371.52
Stark	2,629,868.50 *
Steele	55,871.59 *
Stutsman	2,120,443.58 *
Towner	77,240.17 *
Traill	403,699.48 *
Walsh	736,757.12 *
Ward	6,953,718.44 *
Wells	264,000.17 *
Williams	2,542,861.27 *
STATE COLLECTIONS	
Subtotal In-State	\$70,520,369.54
Consolidated	4,924,462.63
Out-Of-State	10,628,681.70
Total In- and Out-Of-State	<u>\$86,073,513.87</u>
Adjustments and Accounts Receivable	<u>1,515,073.48</u>
Grand Total In- and Out-Of-State	\$87,588,587.35
<i>* REVENUE FROM LOCAL SALES AND USE TAXES NOT INCLUDED</i>	

TABLE 4

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Second Quarter 2001**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$2,094,305	\$2,731	\$2,097,036
Beach	1,116	5,272,614	53,300	5,325,914
Beulah	3,152	6,003,913	374,650	6,378,563
Bismarck	55,532	209,361,887	9,153,975	218,515,862
Bottineau	2,336	8,215,436	129,606	8,345,042
Bowman	1,600	5,172,674	151,342	5,324,016
Cando	1,342	1,751,044	216,905	1,967,949
Carrington	2,268	9,476,261	249,278	9,725,539
Casselton	1,855	3,634,803	56,609	3,691,412
Cavalier	1,537	6,144,400	1,958,186	8,102,586
Cooperstown	1,053	3,656,783	47,853	3,704,636
Crosby	1,089	1,708,392	5,823	1,714,215
Devils Lake	7,222	30,932,318	617,902	31,550,220
Dickinson	16,010	51,712,514	1,931,697	53,644,211
Ellendale	1,559	1,663,621	79,005	1,742,626
Fargo	90,599	360,979,278	27,677,715	388,656,993
Garrison	1,318	2,906,199	94,125	3,000,324
Grafton	4,516	15,365,527	137,563	15,503,090
Grand Forks	49,321	165,028,586	9,302,611	174,331,197
Harvey	1,989	5,887,996	99,311	5,987,307
Hazen	2,457	3,420,110	29,857	3,449,967
Hettinger	1,307	3,538,599	233,702	3,772,301
Hillsboro	1,563	3,300,883	249,399	3,550,282
Jamestown	15,527	42,745,265	1,713,043	44,458,308
Kenmare	1,081	5,129,144	107,087	5,236,231
Langdon	2,101	5,666,376	51,111	5,717,487
Larimore	1,433	1,234,934	5,621	1,240,555
Lincoln	1,730	232,921	1,759	234,680
Linton	1,321	2,274,944	41,470	2,316,414
Lisbon	2,292	12,790,646	58,673	12,849,319
Mandan	16,718	33,377,319	1,417,785	34,795,104
Mayville	1,953	3,783,848	2,316	3,786,164
Minot	36,567	130,261,009	3,453,926	133,714,935
New Rockford	1,463	1,675,968	19,190	1,695,158
New Town	1,367	942,997	60,808	1,003,805
Northwood	959	5,213,967	40,584	5,254,551
Oakes	1,979	3,564,387	32,736	3,597,123
Park River	1,535	2,838,388	140,109	2,978,497
Rolla	1,417	4,011,363	7,078	4,018,441
Rugby	2,939	8,865,408	418,920	9,284,328
Stanley	1,279	4,433,563	30,167	4,463,730
Tioga	1,125	4,105,873	417,292	4,523,165
Valley City	6,826	13,780,542	534,561	14,315,103
Wahpeton	8,586	14,983,684	2,451,228	17,434,912
Walhalla	1,057	1,109,146	126,499	1,235,645
Washburn	1,389	3,966,267	11,860	3,978,127
Watford City	1,435	4,681,362	107,015	4,788,377
West Fargo	14,940	37,141,249	1,984,895	39,126,144
Williston	12,512	46,533,994	1,318,640	47,852,634
Wishek	1,122	3,750,450	69,164	3,819,614
Subtotal 50 Cities	394,276	\$1,306,323,157	\$67,476,682	\$1,373,799,839
Remaining City Data	247,924	107,378,251	8,227,431	115,605,682
Total In-State	642,200	\$1,413,701,408	\$75,704,113	\$1,489,405,521
Consolidated		60,748,295	35,555,157	96,303,452
Out-Of-State		193,175,555	20,269,101	213,444,656
Grand Total In- and Out-Of-State		\$1,667,625,258	\$131,528,371	\$1,799,153,629

TABLE 5

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Second Quarters 2000 and 2001**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2000	2001		2000	2001	
Ashley	\$1,692,967	\$2,094,305	23.71%	\$1,695,610	\$2,097,036	23.67%
Beach	4,424,493	5,272,614	19.17%	4,440,199	5,325,914	19.95%
Beulah	6,193,917	6,003,913	-3.07%	6,402,152	6,378,563	-0.37%
Bismarck	204,932,867	209,361,887	2.16%	215,775,368	218,515,862	1.27%
Bottineau	7,498,157	8,215,436	9.57%	7,662,604	8,345,042	8.91%
Bowman	4,615,370	5,172,674	12.07%	4,785,453	5,324,016	11.25%
Cando	1,856,718	1,751,044	-5.69%	1,989,491	1,967,949	-1.08%
Carrington	8,749,541	9,476,261	8.31%	9,075,779	9,725,539	7.16%
Casselton	4,188,919	3,634,803	-13.23%	4,257,047	3,691,412	-13.29%
Cavalier	6,436,573	6,144,400	-4.54%	7,341,744	8,102,586	10.36%
Cooperstown	3,422,775	3,656,783	6.84%	3,477,919	3,704,636	6.52%
Crosby	1,610,728	1,708,392	6.06%	1,618,573	1,714,215	5.91%
Devils Lake	29,940,953	30,932,318	3.31%	30,353,943	31,550,220	3.94%
Dickinson	53,447,717	51,712,514	-3.25%	55,428,756	53,644,211	-3.22%
Ellendale	1,235,893	1,663,621	34.61%	1,297,959	1,742,626	34.26%
Fargo	354,926,112	360,979,278	1.71%	385,122,334	388,656,993	0.92%
Garrison	2,410,316	2,906,199	20.57%	2,549,013	3,000,324	17.71%
Grafton	13,654,009	15,365,527	12.53%	13,951,371	15,503,090	11.12%
Grand Forks	162,425,222	165,028,586	1.60%	173,325,772	174,331,197	0.58%
Harvey	5,783,784	5,887,996	1.80%	5,897,716	5,987,307	1.52%
Hazen	3,335,910	3,420,110	2.52%	3,364,539	3,449,967	2.54%
Hettinger	3,480,430	3,538,599	1.67%	3,573,616	3,772,301	5.56%
Hillsboro	2,489,717	3,300,883	32.58%	2,789,802	3,550,282	27.26%
Jamestown	41,732,702	42,745,265	2.43%	43,577,664	44,458,308	2.02%
Kenmare	4,072,428	5,129,144	25.95%	4,098,860	5,236,231	27.75%
Langdon	6,713,240	5,666,376	-15.59%	6,745,740	5,717,487	-15.24%
Larimore	1,249,770	1,234,934	-1.19%	1,251,265	1,240,555	-0.86%
Lincoln	241,844	232,921	-3.69%	242,143	234,680	-3.08%
Linton	2,171,528	2,274,944	4.76%	2,247,085	2,316,414	3.09%
Lisbon	10,858,031	12,790,646	17.80%	10,885,016	12,849,319	18.05%
Mandan	35,031,863	33,377,319	-4.72%	36,367,393	34,795,104	-4.32%
Mayville	4,254,623	3,783,848	-11.07%	4,260,009	3,786,164	-11.12%
Minot	128,924,349	130,261,009	1.04%	133,203,906	133,714,935	0.38%
New Rockford	1,647,845	1,675,968	1.71%	1,649,954	1,695,158	2.74%
New Town	976,847	942,997	-3.47%	1,028,356	1,003,805	-2.39%
Northwood	4,560,428	5,213,967	14.33%	4,640,746	5,254,551	13.23%
Oakes	4,148,032	3,564,387	-14.07%	4,200,143	3,597,123	-14.36%
Park River	2,911,839	2,838,388	-2.52%	3,074,485	2,978,497	-3.12%
Rolla	4,253,076	4,011,363	-5.68%	4,260,936	4,018,441	-5.69%
Rugby	8,079,375	8,865,408	9.73%	8,228,107	9,284,328	12.84%
Stanley	3,434,839	4,433,563	29.08%	3,452,163	4,463,730	29.30%
Tioga	3,552,936	4,105,873	15.56%	3,638,878	4,523,165	24.30%
Valley City	13,383,908	13,780,542	2.96%	14,090,260	14,315,103	1.60%
Wahpeton	15,043,506	14,983,684	-0.40%	18,686,466	17,434,912	-6.70%
Walhalla	1,231,586	1,109,146	-9.94%	1,255,230	1,235,645	-1.56%
Washburn	3,612,637	3,966,267	9.79%	3,626,960	3,978,127	9.68%
Watford City	4,343,652	4,681,362	7.77%	4,409,293	4,788,377	8.60%
West Fargo	39,418,012	37,141,249	-5.78%	41,666,778	39,126,144	-6.10%
Williston	42,091,258	46,533,994	10.56%	42,890,998	47,852,634	11.57%
Wishek	3,335,244	3,750,450	12.45%	3,386,521	3,819,614	12.79%
Subtotal 50 Cities	\$1,280,028,486	\$1,306,323,157	2.05%	\$1,353,242,115	\$1,373,799,839	1.52%
Remaining City Data	98,585,356	107,378,251	8.92%	106,401,900	115,605,682	8.65%
Total In-State	\$1,378,613,842	\$1,413,701,408	2.55%	\$1,459,644,015	\$1,489,405,521	2.04%
Consolidated and Out-Of-State	242,596,254	253,923,850	4.67%	293,341,432	309,748,108	5.59%
Grand Total In- and Out-Of-State	\$1,621,210,096	\$1,667,625,258	2.86%	\$1,752,985,447	\$1,799,153,629	2.63%

TABLE 6

**Sales and Use Tax Collections
Largest 50 Cities, Second Quarter 2001**

CITIES	TOTAL SECOND QUARTER 2001 COLLECTIONS
Ashley	\$65,534.35 *
Beach	140,840.33 *
Beulah	307,854.55
Bismarck	11,289,025.93 *
Bottineau	320,050.00 *
Bowman	193,742.78 *
Cando	62,737.90 *
Carrington	330,858.16 *
Casselton	141,899.32 *
Cavalier	272,761.49 *
Cooperstown	117,105.83 *
Crosby	63,718.24 *
Devils Lake	1,427,518.15 *
Dickinson	2,470,744.34 *
Ellendale	61,447.69 *
Fargo	21,748,533.42 *
Garrison	108,891.92 *
Grafton	544,004.11 *
Grand Forks	8,885,609.21 *
Harvey	199,392.63 *
Hazen	117,459.54 *
Hettinger	132,075.63 *
Hillsboro	143,025.29 *
Jamestown	2,049,027.54 *
Kenmare	160,983.47 *
Langdon	235,227.26 *
Larimore	45,366.35 *
Lincoln	13,220.27
Linton	80,801.33 *
Lisbon	430,550.15 *
Mandan	1,575,031.36 *
Mayville	145,573.70 *
Minot	6,675,276.40 *
New Rockford	72,383.31 *
New Town	39,813.73
Northwood	177,290.54
Oakes	158,701.70 *
Park River	114,706.00 *
Rolla	191,432.08 *
Rugby	325,365.77 *
Stanley	159,530.27 *
Tioga	205,155.33 *
Valley City	660,627.72 *
Wahpeton	865,119.96 *
Walhalla	56,315.27 *
Washburn	138,305.39
Watford City	175,140.09 *
West Fargo	1,952,904.00 *
Williston	2,294,922.89 *
Wishek	123,471.37 *
Subtotal 50 Cities	\$68,267,074.06
Remaining City Data	2,253,295.48
Total In-State	\$70,520,369.54
Consolidated	4,924,462.63
Out-Of-State	10,628,681.70
Total In- and Out-Of-State	\$86,073,513.87
Adjustments and Accounts Receivable	1,515,073.48
Grand Total In- and Out-Of-State	\$87,588,587.35
<i>* REVENUE FROM LOCAL SALES AND USE TAXES NOT INCLUDED</i>	

TABLE 7

**Comparison of Taxable Sales and Purchases
By Industry, Second Quarters 2000 and 2001**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	SECOND QUARTER 2000	SECOND QUARTER 2001	
Mining and Oil Extraction	\$10,980,054	\$10,717,787	-2.39%
Construction	58,029,047	38,594,251	-33.49%
Manufacturing	84,296,035	83,405,762	-1.06%
Transportation, Communication and Public Utilities	130,648,665	161,188,471	23.38%
Wholesale Trade			
Farm Machinery & Farm Repair Parts	109,586,016	137,009,537	25.02%
Remaining Wholesale Trade	266,121,333	278,575,132	4.68%
TOTAL WHOLESale TRADE	<u>375,707,349</u>	<u>415,584,669</u>	10.61%
Retail Trade	908,958,318	904,621,096	-0.48%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	172,855,897	172,335,776	-0.30%
Miscellaneous	11,510,082	12,705,817	10.39%
GRAND TOTAL	\$1,752,985,447	\$1,799,153,629	2.63%

NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.

Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.